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**PricewaterhouseCoopers Audit**

63, rue de Villiers  
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France

## **Dassault Systèmes SE**

### **Statutory Auditors' Report on the authorization to grant share subscription and purchase options**

General Meeting of May 22, 2025 – 23<sup>rd</sup> resolution

Dassault Systèmes SE  
10 rue Marcel Dassault  
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*This is a translation into English of a report issued in French and it is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

To the Shareholders of Dassault Systèmes SE,

In our capacity as statutory auditors of your Company and in compliance with Article L. 225-177 and R. 225-144 of the French Commercial Code (Code de commerce), we hereby report on the authorization to grant share subscription and purchase options to executive officers and employees of the Company or its affiliated companies within the meaning of Article L. 255-180 of the French Commercial Code (Code de commerce), an operation upon which you are called to vote.

The total number of options awarded pursuant to this resolution shall not represent more than 3% of the capital of the Company.

Your Board of Directors proposes that, on the basis of its report, it be authorized, for a period ending at the end of the General Meeting called to approve the financial statements for the year ending December 31, 2026, to grant share subscription and purchase options.

It is the responsibility of the Board of Directors to prepare a report on the reason for the grant of share subscription and purchase options and on the proposed methods for determining the subscription or purchase price.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French national auditing body (Compagnie nationale des commissaires aux comptes) for this type of engagement. These procedures consisted mainly in verifying that the methods for determining the subscription or purchase price are described in the Board of Directors' report and that they comply with the legal provisions governing such operations.

We have no matters to report as to the methods proposed for the determination of the subscription or purchase price.

Paris La Défense, April 14, 2025

Neuilly-sur-Seine, April 14, 2025

The statutory auditors

*French original signed by*

KPMG S.A.

Jacques Pierre

*Partner*

Xavier Niffle

*Partner*

PricewaterhouseCoopers Audit

Richard Béjot

*Partner*